



Colorado Department of Education

Indirect Cost Report

Colorado School District/BOCES

District: 9040 - NORTHEAST BOCES

FY 2016-2017 Fixed With Carry Forward Indirect Cost Rate Calculations

(Using FY 2014-2015 Audited Data)

Program Definition	Program Code	Total Costs	Excluded and/or Unallowed Costs			Used by NonRestricted Rate		Used by Restricted Rate	
		All costs A	Food B	Capital C	Other Exp D	Direct Cost	Indirect Cost	Direct Cost	Indirect Cost
Instruction	0010-2099	2,301,483	0	0	1,339,636	961,846	-	961,846	-
Support Serv-Students	2100-2199	1,264,630	0	58,002	0	1,206,628	-	1,206,628	-
Support Serv-Inst Staff	2200-2219, 2221-2299	804,847	319	54,849	18,948	730,731	-	730,731	-
Educational Library Services	2220	17,566	0	0	0	17,566	-	17,566	-
Support Serv-General Admin w/ Grants	2300	-	-	-	-	-	-	-	-
Support Serv-General Admin w/o Grants	2300	-	-	-	-	-	-	-	-
Support Services - Gen Admin ICR Roll-Up w/Grants	2303	92,227	0	0	0	92,227	-	92,227	-
Support Services - Gen Admin ICR Roll-Up w/o Grants	2303	29,950	0	0	0	-	29,950	-	29,950
Sup Serv Gen Admin Cabinet Level NOT like Superintendent	2304	-	-	-	-	-	-	-	-
Support Serv-School Admin	2400-2499	108,145	0	0	0	108,145	-	108,145	-
Support Serv-Business w/ Grants	2500	-	-	-	-	-	-	-	-
Support Serv-Business w/o Grants	2500	803,166	0	0	9,700	-	793,466	-	793,466
Sup Serv Busines: Cabinet Level & Immed Staff w/ Grants	2501	-	-	-	-	-	-	-	-
Sup Serv Busines: Cabinet Level & Immed Staff w/o Grants	2501	-	-	-	-	-	-	-	-
Oper & Maint of Plant Serv w/ Grants	2600	-	-	-	-	-	-	-	-
Oper & Maint of Plant Serv w/o Grants	2600	47,281	0	0	0	-	47,281	47,281	-
Student Transportation Services	2700-2799	9,618	0	0	0	9,618	-	9,618	-
Sup Serv Cent w/ Grant	2800-2809, 2815-2899	95	0	0	0	95	-	95	-
Sup Serv Cent w/o Grant	2800-2809, 2815-2899	85,820	10,276	5,933	0	-	69,611	-	69,611
Sup Serv Central: Cabinet Level w/ Grants	2801	-	-	-	-	-	-	-	-
Sup Serv Central: Cabinet Level w/o Grants	2801	-	-	-	-	-	-	-	-
Planning/Evaluation	2810-2814	4,234	0	0	4,024	210	-	210	-
Other Support Services w/ Grants	2900	96,311	0	0	94,396	1,915	-	1,915	-
Other Support Services w/o Grants	2900	-	-	-	-	-	-	-	-
Volunteer Services	2910	-	-	-	-	-	-	-	-
Non-Instructional Services	3000-3099	25,527	0	0	0	25,527	-	25,527	-
Food Services Operations	3100	-	-	-	-	-	-	-	-
Enterprise Operations	3200	-	-	-	-	-	-	-	-
Enterprise Instructional	3210	-	-	-	-	-	-	-	-

Program Definition	Program Code	Total Costs	Excluded and/or Unallowed Costs			Used by NonRestricted Rate		Used by Restricted Rate	
		All costs A	Food B	Capital C	Other Exp D	Direct Cost	Indirect Cost	Direct Cost	Indirect Cost
Enterprise Non-Instructional	3220	-	-	-	-	-	-	-	-
Community Services	3300	2,430	0	0	0	2,430	-	2,430	-
Education for Adults	3400	-	-	-	-	-	-	-	-
Facil Acquisition & Construction Svcs	4000	-	-	-	-	-	-	-	-
Other Uses	5000	-	-	-	-	-	-	-	-
Debt Service	5100	5,636	-	-	-	-	-	-	-
Total All Programs		5,698,966	10,595	118,784	1,466,705	3,156,938	940,308	3,204,218	893,027



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Notes:1. Except as otherwise noted:

(a) Programs in the following funds are incorporated

- General (10), Colorado Preschool Program (19)
 - Food Service Special Revenue Fund (21)
 - Government Designated-Purpose Grants (22)
 - Pupil Activity Special Revenue (23)
 - Transportation (25)
 - Other Special Revenue (20: 26-29)
 - Other Enterprise (50)
 - Other Internal Service (60)
 - Expendable Trust (71)
 - Private Purpose Trust (72)
 - Agency (73)
 - Pupil Activity Agency (74)
 - Other Trust and Agency (70)
 - Charter School Fund (11)
 - Risk Related Sub Fund of General Fund (18)
 - Full Day Kindergarten Mill Levy Override Fund (24)
 - Risk-Related Fund (64)
2. All Costs = all objects
3. Food = objects 0630, 0633, 0632
4. Capital = objects 0700-0734,0736-0799
5. Other Expenses/Uses = objects
0511-0512,0561-0562,0591-0592,0594-0597,0800,0830,0868,0869,0900,0910,0913,0960,0970,0971,
and 0640 when 0640 is used with Program 2220.
6. Grants: 4000-9999

(b) Programs in the following funds are ignored:

- Other Debt Service (30)
- Bond Redemption (31)
- Non-Voter Approved Debt (39)
- Building (41)
- Special Building and Technology (42)
- Capital Reserve Capital Projects (43)
- GASB 34: Permanent Fund (79)
- Foundations (85)

RESTRICTED RATE

	FY 2014-2015	FY 2016-2017
a) <u>APPLIED COSTS:</u> (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 10.5%) (A/B)	10.50 %	10.50 %
Direct Costs (34 CFR 75.567)	44,759 (B)	3,204,218 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	569,973	893,027
Carry Forward	249,462	806,046
Total Indirect Costs	819,435 (A)	1,699,074 (A)
b) <u>ACTUAL COSTS:</u> (From FY 2014-2015)		
Actual Direct Costs	3,204,218	
Actual Indirect Costs:		
Admin. Charges	893,027	
Carry Forward	249,462	
Total Indirect Costs	1,142,489	
c) <u>CARRY FORWARD COMPUTATION:</u>		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
10.5 X 3,204,218	336,443 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2014-2015)	1,142,489 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2014-2015)	806,046	

NONRESTRICTED RATE - Not endorsed by CDE

	FY 2014-2015	FY 2016-2017
a) APPLIED COSTS: (From 2 years prior)		
Fixed Rate Per Negotiation Agreement (Max 99.9%) (A/B)	21.33 %	30.00 %
Direct Costs (34 CFR 75.567)	4,391,551 (B)	3,156,938 (B)
Indirect Costs:		
Admin. Charges (34 CFR 75.565)	654,364	940,308
Carry Forward	282,271	549,204
Total Indirect Costs	936,635 (A)	1,489,512 (A)
b) ACTUAL COSTS: (From FY 2014-2015)		
Actual Direct Costs	3,156,938	
Actual Indirect Costs:		
Admin. Charges	940,308	
Carry Forward	282,271	
Total Indirect Costs	1,222,579	
c) CARRY FORWARD COMPUTATION:		
Actual Direct Costs		
Fixed Rate % X Actual Direct Costs		
21.33 X 3,156,938	673,375 (E)	
Should Have Recovered Actual Indirect Costs for (From FY 2014-2015)	1,222,579 (F)	
Under or (Over) Recovery (E - F) (For use in FY 2014-2015)	549,204	

* Carry Forward will be 0 for rates provided for use in FY 2002-2003 because Carry Forward began in FY 1999-2000, and the 2002-2003 rates are based on 2000-2001 actual data. The rates for use in 2000-2001 were based on FY 1998-1999 actual data which did not employ the Carry Forward methodology.